



Missouri Department of Elementary and Secondary Education

— Making a positive difference through education and service —

PROGRAM MEMORANDUM

TO: Administrators of Perkins Grants at Postsecondary Institutions
FROM: Andy S. Martin, Director of Finance
SUBJECT: #2007-02 – Revised Guidance on Time and Effort Reporting
DATE: April 17, 2007

As a result of some additional conversations with the U.S. Department of Education (USDE) regarding time and effort reporting, we are revising our guidance on this topic. We have based our guidance for time and effort reporting from OMB Circular A-87. However, the USDE indicated that these regulations only govern state and local governments, not postsecondary institutions. OMB Circular A-21 is the regulatory guidance for postsecondary institutions. The language in A-21 is very similar to that of A-87; however, there are a few differences in the area of time and effort reporting. Therefore, the following procedures must be adhered to by postsecondary institutions for appropriate time and effort reporting. These procedures will be effective on July 1, 2007.

Any employee at a postsecondary institution whose salary (wage) is funded in whole or in part by Perkins grant funds must complete a Time and Effort Report as required by OMB Circular A-21. The Time and Effort Reports will assist in providing documentation during annual grant audits and Perkins technical assistance visits. Failure to comply with this requirement may result in questioned costs and possible loss of future Perkins grant funding.

For professional staff paid from the Perkins grant, the Time and Effort Reports must be prepared each academic semester, but no less frequently than every six months. For all other employees (support staff), the Time and Effort Reports must be prepared no less frequently than monthly. The Time and Effort Reports must:

- 1. Reflect the distribution of activity expended by the employee (must indicate all of the federal and non-federal activities the employee worked on).**
- 2. Reflect an after-the-fact reporting of the percentage distribution of activity of the employee (must be based on how the employee actually worked). Charges may be made initially on the basis of estimates made before the services are performed, provided that such charges are promptly adjusted if differences are indicated by the Time and Effort Reports.**

To confirm that the distribution of activity represents a reasonable estimate of the work performed during the reporting period, the employee accomplishing the work should sign the report. However, A-21 indicates that the reports may be signed by the employee, principle investigator, or responsible official(s) using suitable means of verification that the work was performed.

Enclosed is a **sample** Time and Effort Report. This report does not have to be used; however, the information contained on this sample report must be included on the Time and Effort Report that your institution utilizes.

If you have any questions related to this matter, please let me know.

Enclosure

PERKINS TIME AND EFFORT REPORT

EMPLOYEE NAME:		FISCAL YEAR:	
TITLE:		REPORT PERIOD:	

BUDGETED PAYROLL DISTRIBUTION FOR REPORT PERIOD		ACTUAL EFFORT DISTRIBUTION FOR REPORT PERIOD	
GRANT/FUNDING SOURCE	PERCENTAGES	GRANT/FUNDING SOURCE	PERCENTAGES
Total to equal 100%	%	Total to equal 100%	%
TO BE COMPLETED BY EMPLOYEE, SUPERVISOR, OR RESPONSIBLE OFFICIAL		EXPLANATION AS NECESSARY	
<p>If the percentages of actual effort distribution for any grant or funding source differ from the budgeted payroll distribution, please make the corrections before certifying below.</p>			
CONFIRMATION BY			
<input type="checkbox"/> Employee <input type="checkbox"/> Supervisor <input type="checkbox"/> Responsible Official			
<p>I certify that this report represents a reasonable estimate of the actual effort expended on each grant or funding source as listed above for the period covered by this report.</p>			

Signature	Title	Date
Signature	Title	Date